



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BELLEVUE SANITARY DISTRICT #1

Principal Office: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVUE SANITARY DISTRICT #1**Utility Address:** 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311**When was utility organized?** 4/2/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN SIMONS**Title:** CLERK/TREASURER**Office Address:**2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311**Telephone:** (920) 468 - 5225 EXT 303**Fax Number:** (920) 468 - 4196**E-mail Address:** Ksimons@bellevue-wi.com

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN G HANDRICK, CPA**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP205 DOTY STREET
P.O. BOX 610
GREEN BAY, WI 54311**Telephone:** (920) 432 - 2999 EXT 113**Fax Number:** (920) 432 - 2590**E-mail Address:** shandrick@habco.com

President, chairman, or head of utility commission/board or committee:

Name: BOB SCHLAG**Title:** PRESIDENT**Office Address:**2076 TOWN HALL ROAD
GREEN BAY, WI 54311**Telephone:** (920) 469 - 1270**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN G HANDRICK, CPA**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

205 DOTY STREET

P.O. BOX 610

GREEN BAY, WI 54311

Telephone: (920) 432 - 2999 EXT 113**Fax Number:** (920) 432 - 2590**E-mail Address:** shandrick@habco.com**Date of most recent audit report:** 2/27/2003**Period covered by most recent audit:** 1/1/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH PIUMBROECK**Title:** STREETS SUPERINTENDENT**Office Address:**

2828 ALLOUEZ AVENUE

GREEN BAY, WI 54311

Telephone: (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** BELLEVUE@bellevue-wi.COM

Name: MR JOSEPH SMITS**Title:** WATER SUPERINTENDENT**Office Address:**

2828 ALLOUEZ AVENUE

GREEN BAY, WI 54311

Telephone: (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** BELLEVUE@bellevue-wi.COM

Name: MR RONALD UMENTUM**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

2828 ALLOUEZ AVENUE

GREEN BAY, WI 54311

Telephone: (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** BELLEVUE@bellevue-wi.COM

Name of utility commission/committee: RONALD UMENTUM - PUBLIC WORKS DIRECTOR

Names of members of utility commission/committee:

CRAIG BEYL, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

JILL BIELINSK, TRUSTEE

KEVIN BRENNEN, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	716,057	690,157	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	548,626	440,639	2
Depreciation Expense (403)	161,736	156,305	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	16,032	14,917	5
Total Operating Expenses	726,394	611,861	
Net Operating Income	(10,337)	78,296	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,337)	78,296	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,037	29,697	10
Miscellaneous Nonoperating Income (421)	41,244	35,877	11
Total Other Income	63,281	65,574	
Total Income	52,944	143,870	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	52,944	143,870	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,250	37,443	14
Amortization of Debt Discount and Expense (428)	2,722	2,722	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	35,972	40,165	
Net Income	16,972	103,705	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	256,785	149,420	20
Balance Transferred from Income (433)	16,972	103,705	21
Miscellaneous Credits to Surplus (434)	0	3,660	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	217,614	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	56,143	256,785	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON SPECIAL ASSESSMENTS & INVESTMENTS	22,037	5
Total (Acct. 419):	22,037	
Miscellaneous Nonoperating Income (421):		
MILL TAX REVENUE	28,536	6
OTHER MISCELLANEOUS REVENUE	12,708	7
Total (Acct. 421):	41,244	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	217,614	12
Total (Acct. 436)--Debit:	217,614	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	716,057	0	0	0	716,057	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	716,057	0	0	0	716,057	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	101,995		101,995	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	62,689		62,689	19
Total Payroll	164,684	0	164,684	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,610,394	9,271,188	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,725,128	1,566,114	2
Net Utility Plant	7,885,266	7,705,074	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	302,463	247,376	6
Special Funds (125)	217,613	227,490	7
Total Other Property and Investments	520,076	474,866	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	563,591	749,864	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	218,366	212,859	11
Other Accounts Receivable (143)	120,989	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	67,526	292,778	14
Materials and Supplies (150)	13,877	19,505	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	984,349	1,275,006	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,974	5,696	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,974	5,696	
Total Assets and Other Debits	9,392,665	9,460,642	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,819,180	1,625,518	21
Appropriated Earned Surplus (215)	217,614		22
Unappropriated Earned Surplus (216)	56,143	256,785	23
Total Proprietary Capital	2,092,937	1,882,303	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	699,350	883,730	26
Total Long-Term Debt	699,350	883,730	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,242	66,261	28
Payables to Municipality (233)	63,384	56,830	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,828	12,399	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	83,454	135,490	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	113,839	235,297	36
Total Deferred Credits	113,839	235,297	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,403,085	6,323,822	41
Total Liabilities and Other Credits	9,392,665	9,460,642	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,588,117	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	22,277				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,610,394	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,725,128	0	0	0	10
Total Accumulated Provision	1,725,128	0	0	0	
Net Utility Plant	7,885,266	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,566,114				1,566,114	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,736				161,736	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,295				8,295	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	170,031	0	0	0	170,031	13
Debits during year						14
Book cost of plant retired	11,017				11,017	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,017	0	0	0	11,017	19
Balance End of Year	1,725,128	0	0	0	1,725,128	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND AND LAND RIGHTS	0			0	2
COLLECTION SEWERS	0			0	3
SERVICE LATERALS	0			0	4
PUMP STATION EQUIPMENT	0			0	5
STRUCTURES & IMPROVEMENTS	0			0	6
OFFICE FURNITURE & EQUIPMENT	0			0	7
COMPUTER EQUIPMENT	0			0	8
OTHER GENERAL EQUIPMENT	0			0	9
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	10
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,877	19,505	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	13,877	19,505	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 \$775,000 NOTE	2,722	428	66	1
2001 NOTE ISSUANCE COSTS	0	0	2,908	2
Total			2,974	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,625,518	1
Changes during year (explain):		
2001 TAX LEVY	94,995	2
MISCELLANEOUS	1,319	3
2000 TAX LEVY POSTED TO CONTRIBUTIONS IN AID OF CONSTRUCTION	97,348	4
Balance end of year	<u>1,819,180</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GO PROMISSORY NOTE	07/01/1999	02/01/2009	4.85%	292,050	1
GO PROMISSORY NOTE	05/09/2001	05/01/2011	4.35%	244,800	2
GO PROMISSORY NOTE	02/01/1998	09/01/2005	4.40%	162,500	3
Total for Account 224				699,350	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,032	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	16,032	
Taxes paid during year:		
County, state and local taxes	16,032	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	16,032	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
\$775,000 PROMISSORY NOTE	3,144	8,668	9,433	2,379	3
\$650,000 PROMISSORY NOTE	1,045	104	1,149	0	4
\$665,000 PROMISSORY NOTE	6,378	13,813	14,492	5,699	5
\$255,600 PROMISSORY NOTE	1,832	10,665	10,747	1,750	6
Subtotal	12,399	33,250	35,821	9,828	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	12,399	33,250	35,821	9,828	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,323,822	0	0	0	0	6,323,822	1
Add credits during year:							
For Services	32,006					32,006	2
For Mains	141,298					141,298	3
Other (specify):							
HYDRANTS	18,988					18,988	4
Deduct charges (specify):							
SPECIAL ASSESSMENTS WRITTEN OFF	15,678					15,678	5
PRIOR YEAR ADJUSTMENT-TO MUNICIPALITY CONTRIBUTION	97,351					97,351	6
Balance End of Year	6,403,085	0	0	0	0	6,403,085	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	302,463	2
Total (Acct. 124):	302,463	
Special Funds (125):		
9/1/85 DEBT SERVICE	59,102	3
1999 DEBT SERVICE	183,297	4
2001 DEBT SERVICE	(24,786)	5
Total (Acct. 125):	217,613	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	141,612	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
RECYCLING FEES DUE TO MUNICIPALITY	26,690	10
GARBAGE FEES DUE TO MUNICIPALITY	38,247	11
INTEREST	10,495	12
OTHER	1,322	13
Total (Acct. 142):	218,366	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
STORMWATER MANAGEMENT	120,989	16
Total (Acct. 143):	120,989	
Receivables from Municipality (145):		
TAX LEVY - LEDGEVIEW	4,584	17
TAX LEVY - GREEN BAY	546	18
TAX LEVY - BELLEVUE	62,396	19
Total (Acct. 145):	67,526	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
RECYCLING FEES	26,055	23
GARBAGE FEES	37,320	24
STORMWATER COMMERCIAL	9	25
Total (Acct. 233):	63,384	
Other Deferred Credits (253):		
DEFERRED REVENUES	113,839	26
Total (Acct. 253):	113,839	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,418,725	0	0	0	9,418,725	1
Materials and Supplies	16,691	0	0	0	16,691	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,645,621	0	0	0	1,645,621	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,363,453	0	0	0	6,363,453	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,426,342	0	0	0	1,426,342	
Net Operating Income	(10,337)	0	0	0	(10,337)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.72%	N/A	N/A	N/A	-0.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,722,349	1
Appropriated Earned Surplus	108,807	2
Unappropriated Earned Surplus	156,464	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,987,620	
Net Income		
Net Income	16,972	5
Percent Return on Proprietary Capital	0.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

AS OF JANUARY 1, 2003, BELLEVUE SANITARY DISTRICT NO 1 NO LONGER IS IN
EXISTENCE - IT HAS BECOME A WATER UTILITY UNDER THE VILLAGE OF
BELLEVUE.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

To Bellevue Sanitary District No. 1
Bellevue, Wisconsin

We have compiled the balance sheet of the Bellevue Sanitary District No.1 as of December 31, 2001 and the related statements of income and earned surplus and the supplemental schedules for the year then ended included in the accompanying prescribed form in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements, supplemental schedules and disclosures referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements, supplemental schedules and disclosures are not designed for those who are not informed about such matters.

HAWKINS, ASH, BAPTIE & CO., LLP

Green Bay, Wisconsin
February 11, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/6/03 response:

Dear Elaine,

The following is a response to the PSC's analytical review issues:

1. On Page W-5, Pumping expenses increased from \$99,527 to \$135,508. Power Purchased for Pumping (Account 622), which is power purchased from Wisconsin Public Service increased by \$11,202 from the previous year and Maintenance of Pumping Plant (Account 625), which included maintenance repairs to wells, (pump bowl assembly, new column pipes and replacing an old lineshaft), increased by approximately \$24,000 from the previous year.
2. On Page F-2, Mill Tax Revenue is interest on debt.
3. On Page F-2, Other Miscellaneous Revenue (Account 421) is reported as \$12,708. The actual amount of Other Miscellaneous Revenue should be reported as \$2,219, (overstated by \$10,489). The actual amount of Interest and Dividend Income (Account 419) is reported as \$22,037 and the actual amount should be reported as \$32,526, (understated by \$10,489).

Please let me know if you have any further questions.

Sincerely,

Karen M. Simons
Village of Bellevue, Clerk-Treasurer

9/5/03 email:

Dear Ms. Simons:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-5, Pumping Expenses increased over 25% and \$5,000 from the prior year. Please furnish a brief explanation.
2. On Page F-2, an amount is reported in Account 421 described as mill tax revenue. Please confirm that this is for interest on debt, or otherwise explain this revenue.
3. Also on Page F-2, an amount is reported in Account 421 described as other miscellaneous revenue. For a Class C utility, amounts greater than \$5,000, even grouped items, are to be described fully. Please furnish a brief explanation of this revenue.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate

FINANCIAL SECTION FOOTNOTES

case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Identification and Ownership (Page iv)

To Bellevue Sanitary District No. 1
Bellevue, Wisconsin

We have compiled the balance sheet of the Bellevue Sanitary District No.1 as of December 31, 2002 and the related statements of income and earned surplus and the supplemental schedules for the year then ended included in the accompanying prescribed form in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements, supplemental schedules and disclosures referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements, supplemental schedules and disclosures are not designed for those who are not informed about such matters.

HAWKINS, ASH, BAPTIE & CO., LLP

Green Bay, Wisconsin
February 27, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	703,829	1
Total Sales of Water	703,829	
Other Operating Revenues		
Forfeited Discounts (470)	3,958	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,270	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,228	
Total Operating Revenues	716,057	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	103,628	8
Pumping Expenses (620-625)	136,508	9
Water Treatment Expenses (630-635)	30,218	10
Transmission and Distribution Expenses (640-655)	71,881	11
Customer Accounts Expenses (901-904)	26,917	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	179,474	14
Total Operation and Maintenance Expenses	548,626	
Other Operating Expenses		
Depreciation Expense (403)	161,736	15
Amortization Expense (404-407)		16
Taxes (408)	16,032	17
Total Other Operating Expenses	177,768	
Total Operating Expenses	726,394	
NET OPERATING INCOME	(10,337)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	8	911	1,897	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	8	911	1,897	
Metered Sales to General Customers (461)				
Residential	3,139	208,188	351,373	4
Commercial	434	148,797	184,213	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	3,573	356,985	535,586	
Private Fire Protection Service (462)	27		17,063	7
Public Fire Protection Service (463)	27		146,920	8
Other Sales to Public Authorities (464)	8	946	2,363	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,643	358,842	703,829	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NA		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	146,920	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	146,920	
Forfeited Discounts (470):		
Customer late payment charges	3,622	5
Other (specify):		
MISCELLANEOUS SERVICE REVENUE	336	6
Total Forfeited Discounts (470)	3,958	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,270	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	8,270	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	101,995	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	757	3
Maintenance of Water Source Plant (605)	876	4
Total Source of Supply Expenses	103,628	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	102,078	7
Operation Supplies and Expenses (623)	795	8
Maintenance of Pumping Plant (625)	33,635	9
Total Pumping Expenses	136,508	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	24,565	11
Operation Supplies and Expenses (632)	4,635	12
Maintenance of Water Treatment Plant (635)	1,018	13
Total Water Treatment Expenses	30,218	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,250	16
Maintenance of Mains (651)	46,803	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	2,594	19
Maintenance of Hydrants (654)	20,234	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	71,881	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,996	22
Accounting and Collecting Labor (902)	13,990	23
Supplies and Expenses (903)	6,931	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	26,917	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	42,703	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,804	30
Property Insurance (924)	1,867	31
Injuries and Damages (925)	11,387	32
Employee Pensions and Benefits (926)	46,613	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	69,100	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	179,474	
Total Operation and Maintenance Expenses	548,626	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		15,332	3
PSC Remainder Assessment		700	4
Other (specify): NONE			5
Total tax expense		16,032	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	750	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	538,912		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	538,912	0	
PUMPING PLANT			
Land and Land Rights (320)	28,735		12
Structures and Improvements (321)	127,891		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	320,043		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	43,856		20
Total Pumping Plant	520,525	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,825		23
Total Water Treatment Plant	6,825	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,416		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			750	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	750	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			538,912	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	538,912	
PUMPING PLANT				
Land and Land Rights (320)			28,735	12
Structures and Improvements (321)			127,891	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			320,043	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			43,856	20
Total Pumping Plant	0	0	520,525	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,825	23
Total Water Treatment Plant	0	0	6,825	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,416	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	614,317		26
Transmission and Distribution Mains (343)	5,370,741	244,447	27
Fire Mains (344)	0		28
Services (345)	1,138,195	55,205	29
Meters (346)	268,122	16,781	30
Hydrants (348)	656,861	32,751	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,057,652	349,184	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,077		34
Office Furniture and Equipment (391)	10,011	142	35
Computer Equipment (391.1)	3,711	474	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	33,530		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,122		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	34,219		45
Total General Plant	124,670	616	
Total utility plant in service directly assignable	9,249,334	349,800	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,249,334	349,800	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			614,317	26
Transmission and Distribution Mains (343)			5,615,188	27
Fire Mains (344)			0	28
Services (345)			1,193,400	29
Meters (346)	11,017		273,886	30
Hydrants (348)			689,612	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,017	0	8,395,819	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			22,077	34
Office Furniture and Equipment (391)		(1,775)	8,378	35
Computer Equipment (391.1)		1,775	5,960	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			33,530	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			21,122	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			34,219	45
Total General Plant	0	0	125,286	
Total utility plant in service directly assignable	11,017	0	9,588,117	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	11,017	0	9,588,117	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			31,771	31,771	1
February			26,687	26,687	2
March			28,802	28,802	3
April			33,052	33,052	4
May			31,712	31,712	5
June			34,311	34,311	6
July			49,186	49,186	7
August			38,542	38,542	8
September			35,764	35,764	9
October			37,323	37,323	10
November			31,027	31,027	11
December			33,115	33,115	12
Total annual pumpage	0	0	411,292	411,292	
Less: Water sold				358,842	13
Volume pumped but not sold				52,450	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				15,296	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15,296	19
Volume pumped but unaccounted for				37,154	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,851	23
Date of maximum: 1/14/2002					24
Cause of maximum:					25
CUSTOMERS FROM WELLS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				336	26
Date of minimum: 6/7/2002					27
Total KWH used for pumping for the year				1,339,324	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	1
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	2
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	3
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	2828 ALLOUEZ	2284 ALLOUEZ	1811 ALLOUEZ	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	LAYNE NW	LAYNE NW	5
Year Installed	1991	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	730	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	US MOTOR	YASKOWA	10
Year Installed	1991	1993	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	3267 KEWAUNEE RD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	250			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1965	1989	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	117	155	10
			11
Total capacity in gallons (actual)	500,000	400,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	311	0	0	0	311	1
A	D	6.000	30,299	0	0	0	30,299	2
M	D	6.000	7,083	0	0	0	7,083	3
P	D	6.000	19,950	2,441	0	0	22,391	4
A	D	8.000	15,918	0	0	0	15,918	5
M	D	8.000	8,382	0	0	0	8,382	6
P	D	8.000	128,103	5,955	0	0	134,058	7
A	D	10.000	21,207	0	0	0	21,207	8
M	D	10.000	18,571	0	0	0	18,571	9
P	D	10.000	19,138	3,697	0	0	22,835	10
A	D	12.000	10,475	0	0	0	10,475	11
M	D	12.000	19,344	0	0	0	19,344	12
P	D	12.000	10,987	0	0	0	10,987	13
A	D	14.000	3,102	0	0	0	3,102	14
M	D	14.000	8,010	0	0	0	8,010	15
P	D	14.000	342	0	0	0	342	16
Total Within Municipality			321,222	12,093	0	0	333,315	
Total Utility			321,222	12,093	0	0	333,315	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	351	0	0	0	351		1
M	1.000	2,850	50	0	0	2,900		2
M	1.250		60			60		3
M	1.500	117	0	0	0	117		4
M	2.000	62	1	0	0	63		5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
M	6.000	4	1	0	0	5		8
M	8.000	2	0	0	0	2		9
M	10.000	1	0	0	0	1		10
Total Utility		3,390	112	0	0	3,502	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,607	183	318	0	3,472	0	1
1.000	41	3	1	0	43	0	2
1.500	148	13	1	0	160	0	3
2.000	15	1	1	0	15	0	4
3.000	2	0	0	1	3	0	5
4.000	3	0	0	0	3	0	6
Total:	3,816	200	321	1	3,696	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,168	244	0	2	0	58	3,472	1
1.000	4	35	0	2	0	2	43	2
1.500	0	149	0	3	0	8	160	3
2.000	0	14	0	0	1	0	15	4
3.000	0	2	0	0	0	1	3	5
4.000	0	2	0	1	0	0	3	6
Total:	3,172	446	0	8	1	69	3,696	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	643	20			663	2
Total Fire Hydrants	643	20	0	0	663	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 663

Number of distribution system valves end of year: 1,118

Number of distribution valves operated during year: 325

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

AMOUNT BILLED IS LOWER IN 2002 DUE TO PRIVATE FIRE PROTECTION INCORRECTLY
BEING REPORTED UNDER PUBLIC FIRE PROTECTION IN 2001.

Water Utility Plant in Service (Page W-08)

ADJUSTMENTS WERE MADE TO OFFICE FURNITURE AND EQUIPMENT AND COMPUTEF
EQUIPMENT TO ADJUST TO ACTUAL

Water Mains (Page W-15)

ADDITIONS ARE FINANCED BY DEVELOPERS AND MUNICIPALITY.

Water Services (Page W-16)

ALL ADDITIONS ARE FINANCED BY DEVELOPERS

Meters (Page W-17)

ADJUSTMENT TO METER COUNT WAS DONE TO ADJUST TO ACUTAL COUNI

NO METERS ARE TESTED BECAUSE THEY ARE REPLACED AFTER THEY ARE 10 YEARS OLD.

Hydrants and Distribution System Valves (Page W-18)

LACK OF TIME IN 2002 TO TEST MORE THAN 50% OF DISTRIBUTION VALAVES.
